IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 9TH APRIL 2007 / 19TH CHAITHRA 1929

WP(C).No. 4507 of 2007(J)

PETITIONER:

M/S.NEPTUNE READYMIX CONCRETE PVT.LTD.,
PLOT NO.VI/58 AND 59, INDUSTRIAL DEVELOPMENT
AREA, EDAYAR, MUPPATHADAM P.O., KOCHI
REPRESENTED BY THE MANAGING DIRECTOR
ALEX THOMAS.

BY ADV. SRI.C.K.THANU PILLAI
SRI.JINU K MOHAN

RESPONDENTS:
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1. THE INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.II,
COMMERCIAL TAXES, PALAKKAD.

2. THE ASSISTANT COMMISSIONER (KVAT),
COMMERCIAL TAXES SPECIAL CIRCLE III,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX:

PETITIONER'S EXHIBITS:

EXT.P1- TRUE COPY OF INVOICE NO.1-2006070163 DATED 30-11-2006 ISSUED BY M/S.TACO MOBIAPPS TELEMATICS LTD, BANGALORE.

EXT.P2-TRUE COPY OF NOTICE NO.VC/II/503/07-07 DATED 2-12-2006 ISSUED BY the IST RESPONDENT.

EXT.P3- TRUE COPY OF NOTICE NO.ET/VC/II/503/06-07 DATED 6-12-2006 ISSUED BY IST RESPONDENT.

EXT.P4-TRUE COPY OF ORDER NO.VC II/503/06-07 DATED 6-12-2006 ISSUED BY THE IST RESPONDENT.

EXT.P5-TRUE COPY OF CERTIFICATE OF PAYMENT NO.ET/VC II/503/06-07 DATED 6-12-2006 ISSUED BY THE IST RESPONDENT.

EXT.P6-TRUE COPY OF RECEIPT NO.292488 DATED 6-12-2006 ISSUED BY THE IST RESPONDENT.

EXT.P7- TRUE COPY OF RECEIPT NO.292489 DATED 6-12-2006 ISSUED BY THE IST RESPONDENT.

EXT.P8-TRUE COPY OF APPLICATION DATED 26-12-2006 PRESENTED BEFORE THE IST RESPONDENT.

TRUE COPY

P.A.TO JUDGE.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.4507 of 2007-J

Dated this the 9th day of April, 2007

JUDGMENT

The petitioner is aggrieved by the proceedings initiated against it under Section 47 (2) of the Kerala Value Added Tax Act, 2003 and also the collection of entry tax, in relation to some machinery brought by it. Regarding the proceedings under Section 47 (2) of the KVAT Act, this Court passed an interim order on 9-2-2007. That interim order is made absolute. Regarding the claim of the petitioner on entry tax, he has already filed Ext.P8 representation before the first respondent. If Ext.P8 representation is received and pending, the first respondent will consider and pass orders on it, in accordance with law, after affording an opportunity of being heard to the petitioner, within one month from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS